



When to use this form

Use this form if the person died on or after 5 April 2002.

Do you need to fill in form IHT400 Inheritance Tax Account before you can get a grant of probate?

Probate fees and any Inheritance Tax and interest due have to be worked out and paid before you can get a grant of probate or letters of administration.

Estates which meet certain conditions are called 'excepted estates'. If the estate of the person who has died is an excepted estate, you do not need to fill in a full Inheritance Tax Account. You can fill in this form instead.

Notes

Read the introduction in the IHT206 Notes. This will help you to decide whether you should fill in this form or a full Inheritance Tax Account on form IHT400.

If you need more space, attach a separate sheet of paper and clearly show which part of the form the sheet relates to.

Keep a copy of this form for your records because HM Revenue and Customs (HMRC) cannot provide you with a copy at a later date.

Help

For more information, go to www.gov.uk/inheritance-tax or you can phone the Inheritance Tax Helpline on 0300 123 1072.

If you're calling from outside of the United Kingdom (UK) phone +44 300 123 1072.

If you need a copy of any of our forms or leaflets you can download them from www.gov.uk/government/collections/inheritance-tax-forms or phone the Inheritance Tax Helpline to order them.

Name of the person who has died

[Text input box for name]

Date of death DD MM YYYY

[Date input boxes]

1. Domicile

Where was the domicile of the person who has died? Put 'X' in one box

England and Wales [input box]

Scotland [input box]

Northern Ireland [input box]

Other [input box]

If you selected 'Other' do not fill in any more of this form. Instead you will need to fill in a full Inheritance Tax Account on form IHT400.

2. Gifts

Did the person who has died within 7 years of the date they died:

Put 'X' in the box

a) make any gifts or set up a trust? (read the IHT206 Notes)

No [input] Yes [input]

b) make any payments of more than £10,000 in total for the maintenance of a relative?

No [input] Yes [input]

c) pay any premiums on a life insurance policy under which the benefit is not payable to the personal representative or to the husband or wife of the person who has died?

No [input] Yes [input]

3. Did the person who has died make a gifts with reservation at any time?

No [input] Yes [input]

4. Assets held in trust

Was the person who has died receiving a benefit under a trust at:

Put 'X' in the box

- the time when they died?

No Yes

- any time within the 7 years before they died?

No Yes

5. Foreign assets

Did the person who has died own or benefit from any assets outside the UK whose values is more than £50,000?

No Yes

For deaths on or before 5 April 1998, see IHTM6017 for excepted estate maximum values.

Go to www.gov.uk/hmrc-internal-manuals/inheritance-tax-manual/ihtm06017

If you answered 'Yes' to any of these questions do not fill in any more of this form. Instead you will need to fill in a full Inheritance Tax Account on form IHT400.

6. Assets in the UK except for joint assets passing automatically to the surviving joint owner

6.1 Cash other than at bank

£

6.2 Money in bank accounts

£

6.3 Money in building societies, co-operative or friendly societies or savings banks (including interest to the date of death)

£

6.4 Household and personal goods, for example, car, furniture, jewellery, stamp collections

£

6.5 Savings certificates and other National Savings investments

£

6.6 Stocks and shares quoted on the stock exchange

£

6.7 Stocks and shares not quoted on the stock exchange

£

6.8 Insurance policies including bonuses on 'with profits' policies and mortgage protection policies

£

6.9 Amounts which employers owe (including arrears of salary and pension payable to the estate)

£

6.10 Partnership and business interests

£

6.11 Value of the freehold and leasehold property in the sole name of the person who has died and give the full address of each property at the date of death below

£

6.12 Assets held as tenants in common

£

6.13 Any other assets not included above, for example, Income Tax repayment, debt or other amount owing to the person who has died

£

Total

A

£

6.14 Assets outside the UK (value in sterling)

£

6.15 Nominated assets

£

7. Joint assets passing automatically to the surviving joint owner

Details of the joint assets

Value of whole of joint assets

£

Share of person who has died (in words), for example 'half'

Value of that share

£

Total gross estate (boxes A + 6.14 + 6.15 + 7)

B

£

8. Gifts of cash, or stocks and shares quoted on the stock exchange

£

Details of the gifts

Total for excepted estate (boxes B + 8) *

C

£

9. Debts

Bills owing in the UK

Funeral expenses

£

Debts owed by the person who has died

£

Mortgage on a property in the name
of the person who has died

£

Total debts owing in the UK

D £

Debts owing to persons outside the UK

P £

Debts secured on or payable out of joint assets

Q £

Total debts (boxes D + P + Q)

E £

Net figure for Inheritance Tax (box C minus box E)

F £

Signature(s)

Date DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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* If the figure at box C is less than £210,000, you do not need to fill in a full account on form IHT400.

The Probate Registry will keep form IHT205 and send it to HMRC.

HMRC will review form IHT205 and contact you within 35 days if more information is needed. If you do not hear from them within that period, you will not have to pay Inheritance Tax, unless you missed out any information. Keep a copy of form IHT205 or notes about its contents.

Summary for use by the Probate Registry

Gross estate in UK passing under Will/intestacy

A £

Debts in the UK owed by deceased alone

D £

Net estate in the UK (box A minus box D)

G £